Office of the Comptroller

LCM Rules Procedures Manual

POAA * PALT * DEACC

November 9, 2004

Revised: May 2006

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General Overview

The Rules Subsystem enables secretariats and departments to customize LCM to meet their varying business needs. By setting up rules tables, departments can fine-tune LCM to meet their cost accounting requirements. LCM checks these tables and processes payroll based on their contents. Rules tables can assist departments in:

- Statutory compliance
- Charging and tracking labor costs.
- Accurately providing an interface that makes data entry easier and less prone to error.

LCM offers 3-different types of rules functionalities – each with different levels of controls and applicability, which departments can use separately or in combination to meet a specific or a set of business requirements. These rules functionalities are:

1. Position Authorized Accounting Rules (POAA)
    - Position Specific
    - Account Specific
    - Department Specific

2. Department Event Accounting Rules (DEACC)
    - Department Level (department wide - all units)
    - Department/Unit Level (unit specific)

3. Alternate Account Rules (PALT)
    - Account Specific

Both, LCM and MMARS, often invoke these rules functionalities for some payroll related document processing. For instance, the following LCM documents: EPPA, DEPTE and LARQ; and MMARS documents: PRLDE, PRLIF and PRADJ, all edit against POAA rules settings (to Fund Accounting elements). Meanwhile, DEACC and PALT, are only invoked during payroll processing/funds availability.

Position Authorized Accounting Rules (POAA)

When a department hires an employee, the employee is appointed or “assigned” to a position within an appropriation that supports the work being performed by that employee. The initial assignment of the employee into an appropriation may require different processes and controls, depending on the type of account, the branch of government, or whether the employee is a regular or contract employee. In the payroll system, that initial hire or “job” is the most basic starting point for accounting of the payroll expenses associated with an employee.

In order for expenditures to be made at the employee level from an appropriation different than the position assigned appropriation, a rule must be in place. CTR retains exclusive rules approval authority; in other words, no other government entity can approve rules. When CTR approves a rule, it does not make expenditures happen – it simply puts the edits in place for employee defaults or employee exceptions, set forth by the department, to be valid. Making expenditures to a different account requires the department to actually enter the accounting information at the employee level. Although a CTR approved rule allows a transaction to be made, it is still, the department's responsibility to ensure the transaction is appropriate.

All CTR approved transactions are subject to audit, therefore, rules application packages are kept on file at CTR for future audits.

The logic of which rule should be requested should follow these general concepts:

Because of the most restrictive processing, departments should request the least restrictive rule whenever possible. The logic of which rule should be requested should follow these general concepts:

Department Business Requirement	Rule Type to Request
• ISA • Settlement/Judgment • Terminal Leave • Cross Dept/Reimbursement • Position X in Account Y to Account Z	POAA – Position Specific
• All Positions in Account Y to Account Z	POAA – Account Specific
• Any Position in Any Account to Any Account	POAA – Department Specific
• Event XX to any employee always to Account Y	DEACC – Dept/Unit Specific
• Anytime insufficient Account X to Account Y	PALT – Account Specific

Rules

Position Accounting Rules *(Continued)*

Identify your department's payroll/business requirement:

- **One time payments -** since these payments are specific to the employee, a **position specific** rule should be requested. In the LCM, the period of time the rule remains in effect can be entered.
- **ISA's (Interdepartmental Service Agreements) –** All ISA's require a **position specific** rule.
- **Cost Sharing -** if every employee assigned to the appropriation is eligible for the cost sharing, whether or not you actually plan to share expenditures for every employee, an **account specific** rule should be requested. In other words, the sharing of costs may be done regardless of which employee defaults or exceptions are changed to make the actual expenditure.
- **Administrative Convenience Accounts** – In these situations, a rule that any position can charge any account may be appropriate. Formally known as a position assigned Rule 4, now referred to as **department specific**. (Limited use and applicability)

Department Event Accounting Rule (DEACC)

The Department Event Accounting Rule is the **only** LCM Rule that is not only a permission, but also an action. The Comptroller's Office authorizes the department to distribute labor at the pay event level by entering the event transaction into the Department Event Accounting Information table (DEACC), which in turn will automatically distribute payroll dollars to desired appropriation(s) based on the Event Type, Home Unit (optional), and Labor Distribution Override Options set in this table.

Not every department is granted this permission. See the Comptroller web site for Payroll Policy and Procedures regarding Department Event Accounting Rules. See the e-Learning modules on Labor Distribution Profiles and Distribute Labor for more information on Labor Distribution Override Options.

Departments will request Department Event Accounting Rules directly from the Comptroller's Office, with no LCM system transaction. Departments can later view approved Event Accounting Rules through the Department Event Accounting Information table (DEACC) if and when approved.

Rules

Alternate Account Rule

LCM has the capability to establish alternate accounts for a department, so that if during the Funds Availability process a primary account is insufficiently funded, alternate funding source(s) may be used to pay employees or contractors. Please note that more than one fund may be designated as an alternate.

Not every department is granted this permission. See the Comptroller web site for Payroll Policy and Procedures regarding Alternate Account Rules.

The department will be authorized to enter data into LCM by using the Payroll Alternate Accounting Information document (PALT) to submit requested Alternate Account Rules through workflow for approval.

The completed and signed LCM Rules Request Form should be kept on file at your department; any backup documentation that does not fit in Document Comments field in LCM should be sent to LCMRules@osc.state.ma.us with your rule Document ID in the subject.

Departments can later view approved Alternate Account Rules through the Payroll Alternate Accounting Information table (PAYA).

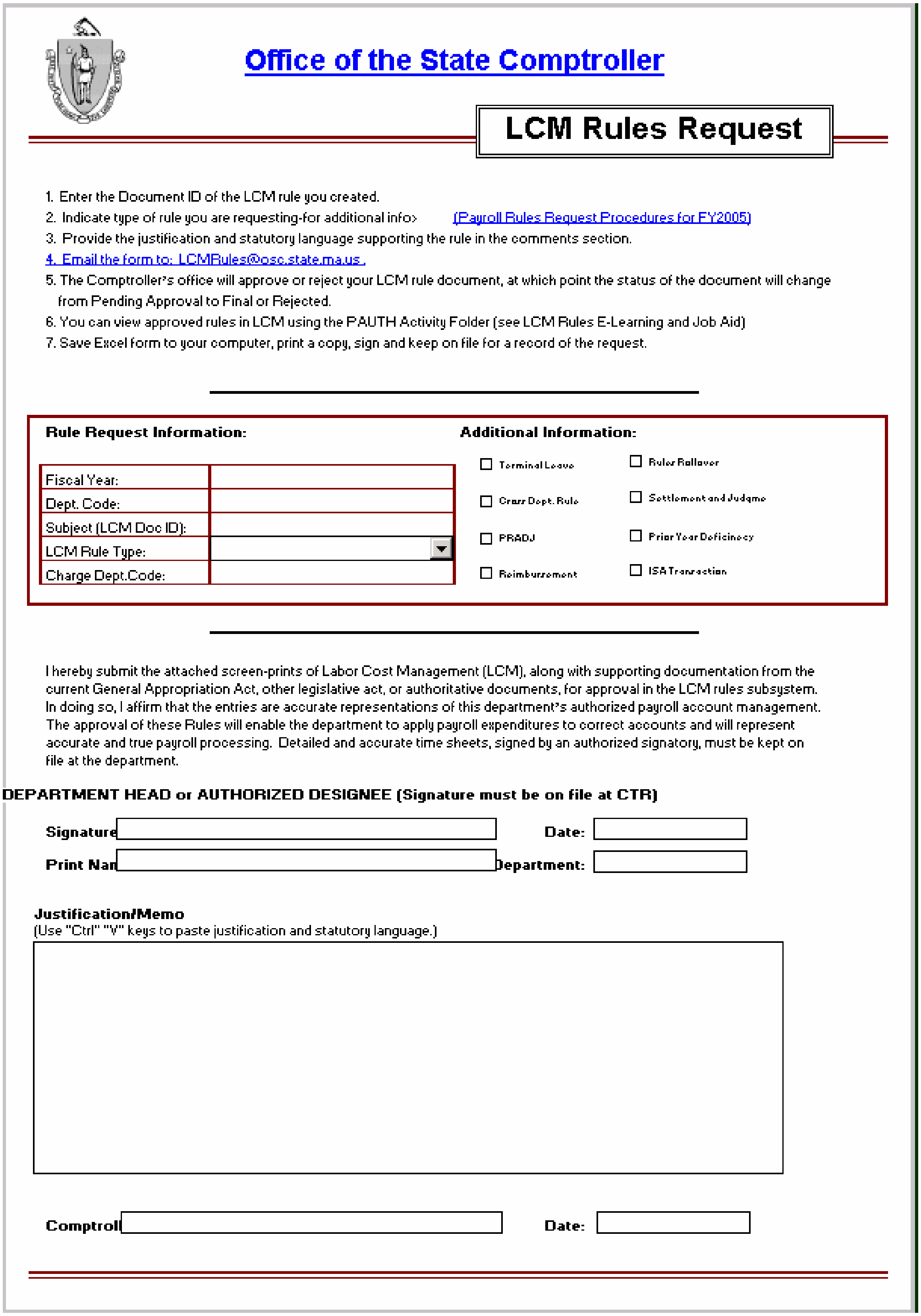
General Guidelines for Rules Applications:

- Rule Requests must be signed and approved by a person with written signatory authority on file with the Comptroller.
- Departments must provide the authorizing language that demonstrates the authority by which the rule may be approved. **(See Rule guideline grid.)**
- Rules are fiscal year based.
- CTR approves rules based on the language authorizing the expenditure. Unless the language restricts employee expenditures by position or position type, the least restrictive rule should be used.

Rules [redacted]

Procedure

- Within the Labor Cost Management system, enter the rule information for which you wish to apply. Enter the document into LCM, there will be an automated work-flow to notify CTR a Rule has been requested for review/approval. You should enter your Justification and/or Statutory language in the Document Comments section of your rule document in LCM; if you have additional backup/supporting documentation you wish to submit with your rule application then you can email that to LCMRules@state.ma.us. Remember to include your rule Document ID with this correspondence.
- The Comptroller's office will approve or reject your LCM rule document, at which point the status of the document will change from Pending Approval to Final or Rejected. You can view approved rules in LCM using the PAUTH Activity Folder (see LCM Rules E-Learning and Job Aid).



Office of the State Comptroller

LCM Rules Request

1. Enter the Document ID of the LCM rule you created.
2. Indicate type of rule you are requesting-for additional info> [Payroll Rules Request Procedures for FY2005]
3. Provide the justification and statutory language supporting the rule in the comments section.
4. Email the form to: LCMRules@osc.state.ma.us .
5. The Comptroller's office will approve or reject your LCM rule document, at which point the status of the document will change from Pending Approval to Final or Rejected.
6. You can view approved rules in LCM using the PAUTH Activity Folder (see LCM Rules E-Learning and Job Aid)
7. Save Excel form to your computer, print a copy, sign and keep on file for a record of the request.

Rule Request Information:

Fiscal Year:	
Dept. Code:	
Subject (LCM Doc ID):	
LCM Rule Type:	
Charge Dept.Code:	

Additional Information:

- ☐ Terminal Leave
- ☐ Rules Rollover
- ☐ Cross Dept. Rule
- ☐ Settlement and Judgme
- ☐ PRADJ
- ☐ Prior Year Deficiency
- ☐ Reimbursement
- ☐ ISA Transaction

I hereby submit the attached screen-prints of Labor Cost Management (LCM), along with supporting documentation from the current General Appropriation Act, other legislative act, or authoritative documents, for approval in the LCM rules subsystem. In doing so, I affirm that the entries are accurate representations of this department's authorized payroll account management. The approval of these Rules will enable the department to apply payroll expenditures to correct accounts and will represent accurate and true payroll processing. Detailed and accurate time sheets, signed by an authorized signatory, must be kept on file at the department.

DEPARTMENT HEAD or AUTHORIZED DESIGNEE (Signature must be on file at CTR)

Signature ______________ **Date:** ______

Print Nan ______________ **Department:** ______

Justification/Memo
(Use "Ctrl" "V" keys to paste justification and statutory language.)

Comptroll ______________ **Date:** ______

Figure 1 - LCM Rules Request Form

Codes and Links to Related Job Aids

PAUTH/POAA	**Create a Position Rule.**
PAYA/PALT	**Create Alternate Accounts.**
FACTR	**View Account Specific Rule in Funds Availability Table.**

Create a Position Rule (PAUTH – POAA)

This Job Aid shows how to:

- Define a Position Authorized Accounting Information activity folder (PAUTH).
- Define a Position Authorized Accounting Information document (POAA).
- Request a Position Rule using the POAA document.
- Create a POAA document for the first time using the Document Catalog.

Background:

Position Authorized Accounting Information activity folder (PAUTH) Definition: Activity folder departments will use to view Comptroller-approved Position Rules and Position Rule status.

Position Authorized Accounting Information document (POAA) Definition: Document departments can submit to request Comptroller approval to establish Position Rule(s), which would in turn enable the department to charge payroll dollars to appropriation(s) other than HR/CMS statutory accounting.

NOTE: Please refer to the CTR Knowledge Center for additional Policy information.

NOTE: Please refer to the CTR Knowledge Center for additional Policy information.

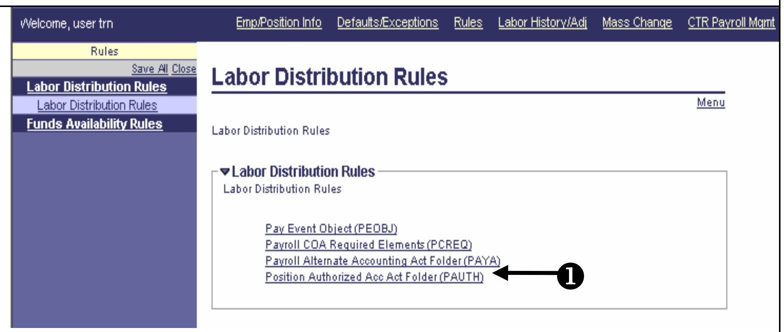
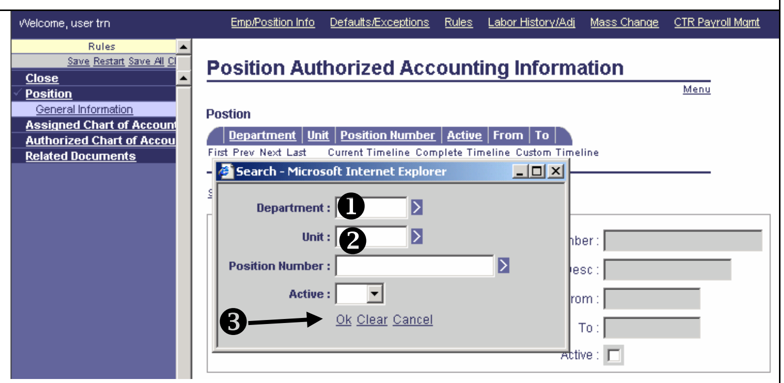
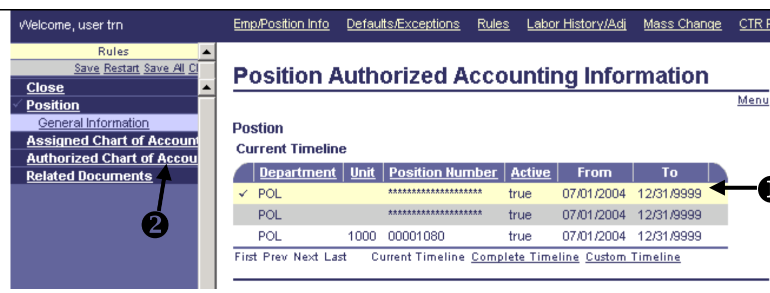
Use the Document Catalog to Create a POAA document:

Follow these steps the first time you request a Position Rule in LCM, or if you do not see any Rule present in the PAUTH activity folder in Step 4.

From the LCM Home Page (click the Home link in the Primary Navigation Panel, located in the upper right corner of screen):

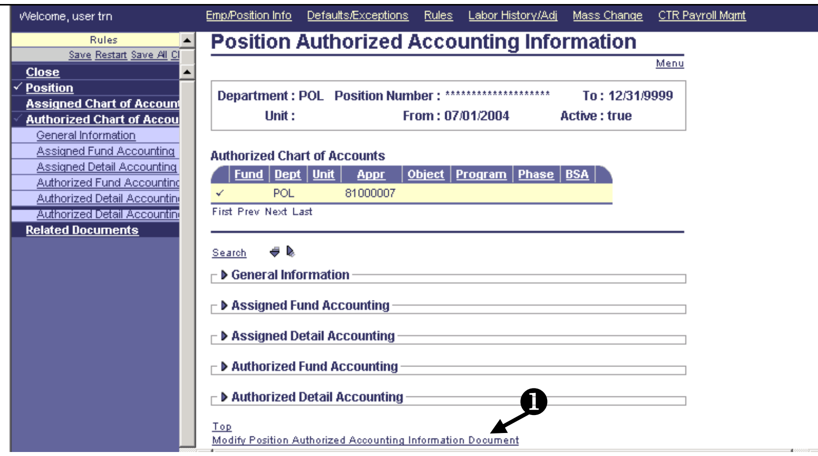
1. Click the **Search** link in the Secondary Navigation Panel (left side of screen).
2. Click the **Document Catalog** link in the Secondary Navigation Panel.
3. Click the **Create** link at the top of the Document Catalog page.
4. Type **POAA** in the **Code** field.
5. Type [3 Letter Department Code] in **Dept** field.
6. Click the **Auto Numbering** check box.
7. Click the **Create** link at the bottom of the Document Catalog page.
8. Skip to **Step 6** in this job aid.

Note: If you follow the above steps to create a POAA from the Document Catalog, be sure to click the “Insert New Line” link beneath the grid in the sections pertaining to Steps 7 and 8 in this job aid. Otherwise, you will not be able to populate those fields.

Step 1 - From the **LCM Home Page**	
❶ Click the **Rules** link in the **Business Functions Panel**.	
Step 2 - From the **Labor Distribution Rules Workspace**	
❶ Click the **Position Authorized Acc Act Folder (PAUTH)** link.	
Step 3 - From the Position Authorized Accounting Information (PAUTH) activity folder **Search Window**	
❶ Type [3 Letter Department Code] in **Department** Field. ❷ (Optional) Type [4 Digit Unit Code] in **Unit** Field. ❸ Click **OK**	
Step 4 - From the PAUTH **Position Section**	
❶ Select the default Rule for your department or the Rule from the **grid** at the top of the page that most closely resembles the Rule you will request. **Note**: If there is not a Position Rule in this activity folder for your department, follow the instructions in the cover page of this job aid to create a POAA document from the Document Catalog. ❷ Click **Authorized Chart of Accounts** Link from the Secondary Navigation Panel.	

Step 5 - From the PAUTH **Authorized Chart of Accounts** Section

❶ Click the **Modify Position Authorized Accounting Information Document** link at the bottom of the page



Step 6 - From the Position Authorized Accounting Information (POAA) document – **Position General Information** section

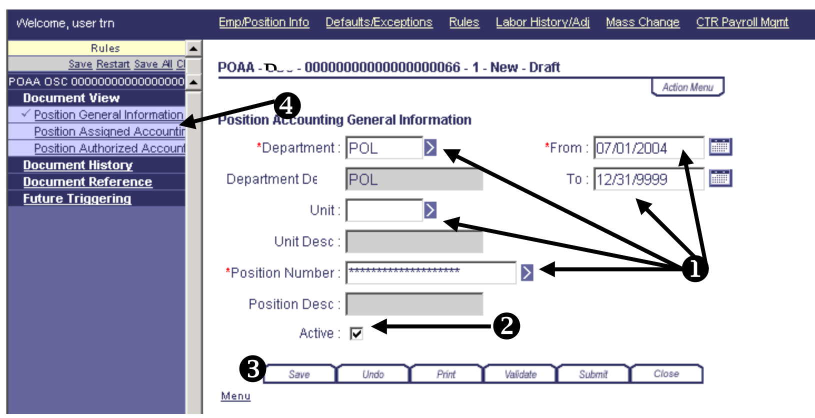
❶ Modify data in the following required fields, if necessary:

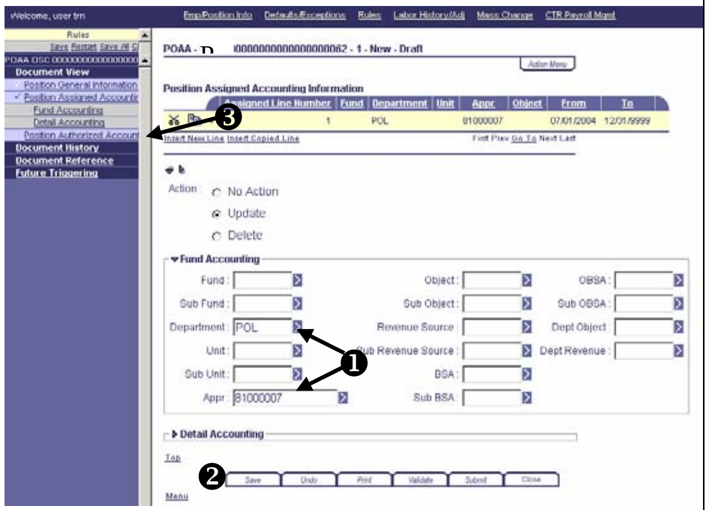
- **Department**: Type or select [3 Letter Department Code].
- **Unit**: Type or select [4 Digit Unit Code], or type a space in this field if you would like this Rule to apply to all units in your department.
- **Position Number**: Type or select [8 Digit Position Number], or type asterisks in this field if you would like this Rule to apply to all positions in the specified department or unit.
- **From**: Select the effective date of the Rule.
- **To**: Select the end date of the Rule, if applicable. If this Rule has no end date, leave this field blank.

❷ Verify the "**Active**" box is checked.

❸ Click **Save** Action Button

❹ Click **Position Assigned Accounting** link in the **Secondary Navigation Panel**.



Step 7 - From the POAA document **Position Assigned Accounting** section	
❶ Modify data in the following fields, if necessary: • **Department** field: Type or select the [3 Letter Department Code] of the position-assigned department. • **Appr** field: Type or select the appropriation number of the position-assigned account, or type asterisks in this field if you would like this Rule to apply to all appropriations in the specified department or unit. **Note**: Do not insert more than one line in this section of the POAA. If you need a Position Rule to apply to more than one appropriation, create and submit a separate POAA document. ❷ Click **Save** action button ❸ Click **Position Authorized Accounting** link in the **Secondary Navigation Panel**.	

Step 8 - From the POAA document **Position Authorized Accounting** section

❶ Click the **Insert New Line** link.

❷ Enter data in the following fields:

- **Department** field: Type or select the [3 Letter Department Code] of the department you want authorization to charge.
- **Appr** field: Type or select the appropriation number of the account you want authorization to charge, or type asterisks in this field if you are requesting authorization to charge all appropriations in the specified department or unit.

❸ Click **Save** action button.

Note: (Optional) Click **Insert New Line** link beneath the grid, and repeat items 2 – 3 for additional appropriations you want the authorization to charge.

❹ Click **Validate** Action Button at the bottom of the Page – check for errors.

❺ Click the **Document Comment** link, in the **Secondary Navigation Panel,** so that you can enter your **justification/memo** for your rule request**.**

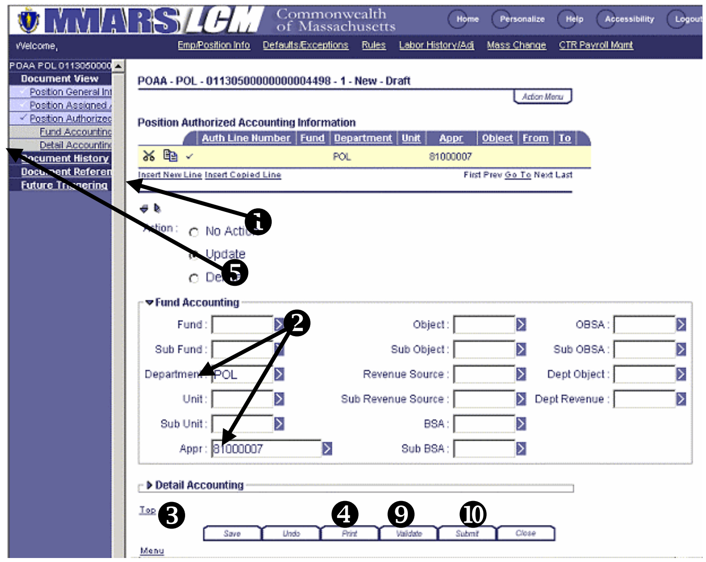
❻ From the **Document Comment** section, click on **Insert.** LCM will automatically plug-in information from the current document in most fields and these cannot be changed.

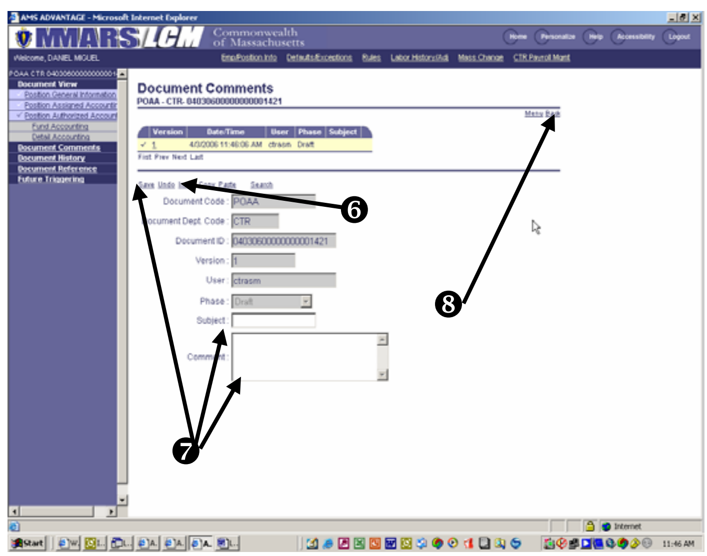
❼ In the **Subject** field, enter the rule type you are requesting (i.e.: **Pos Specific, Acct Specific,** or **Cross-Dept**) and in the **Comment** field you will enter your **justification/memo** for your rule request, when done hit **Save**. Note that this field can only take 1,500 characters; please use wisely.

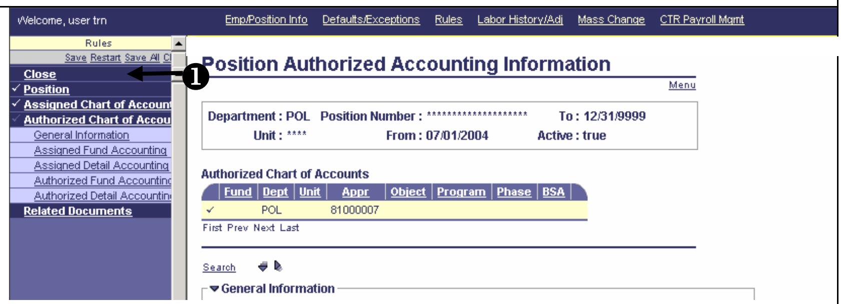
❽ Click the **Back** link and LCM will take you back to the **Position Authorized Section** of the POAA document (top image of this page).

❾ Click **Submit** Action Button at the bottom of the Page.

❿ Click **Close** Action Button to close the Document.





Step 9 - From the **Position Authorized Accounting Information (PAUTH) activity folder**	
❶ Click **Close** link in the **Secondary Navigation Panel** to close the activity folder.	

Create Alternate Account(s) (PAYA-PALT)

This Job Aid shows how to:

- Define a Payroll Alternate Accounting Information inquiry table (PAYA)
- Define a Payroll Alternate Accounting Information document (PALT)
- View existing Rules using the PAYA
- Request an Alternate Account Rule using the PALT
- Create a PALT document for the first time using the Document Catalog.

Background:

Payroll Alternate Accounting Information inquiry table (PAYA) Definition: Inquiry table departments will use to view Comptroller-approved Alternate Account Rules and Alternate Account Rule status.

Payroll Alternate Accounting Information document (PALT) Definition: Document departments will use to submit requested Alternate Account Rules through workflow for approval.

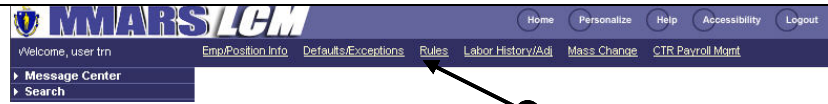
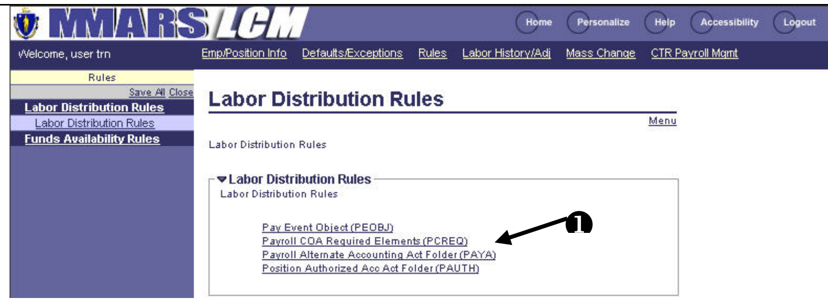
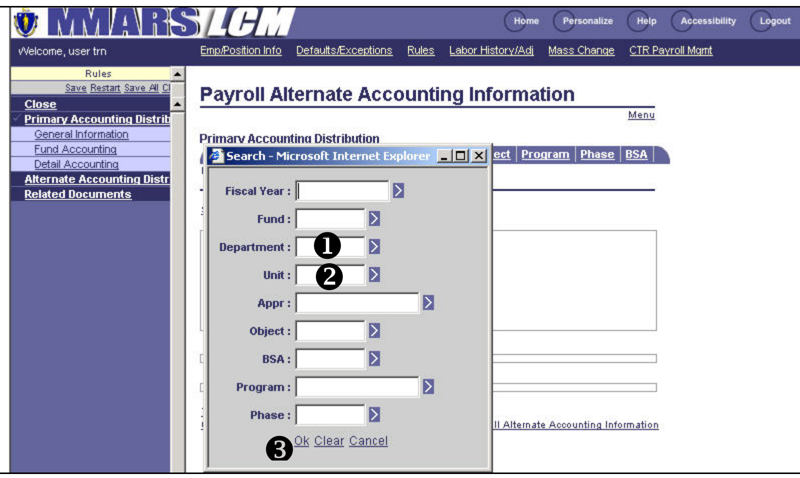
NOTE: *Policy and Procedures have not changed, refer to the CTR Knowledge Center for additional information*

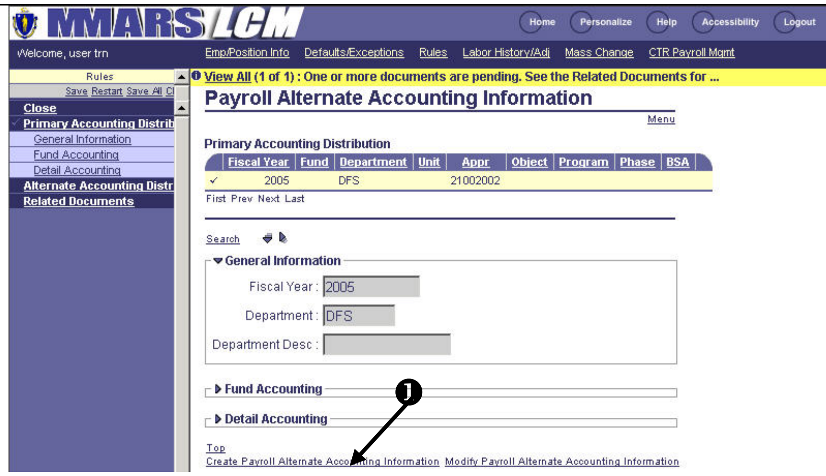
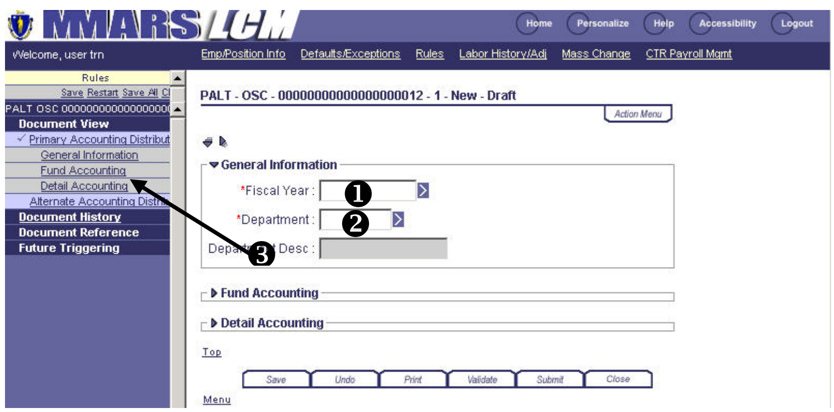
Use the Document Catalog to Create a PALT document:

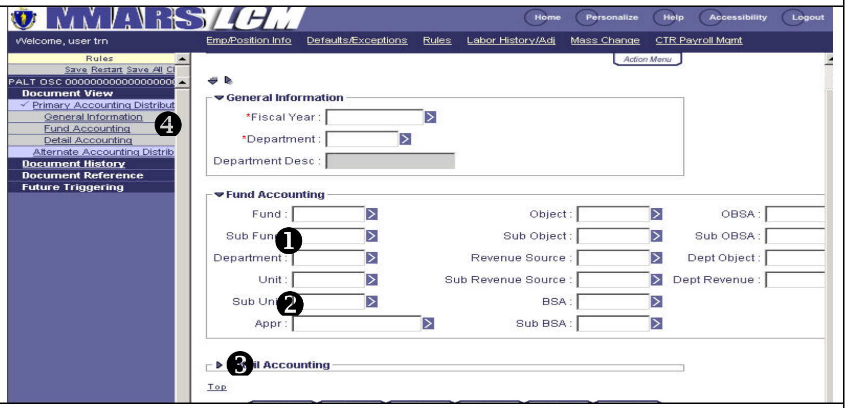
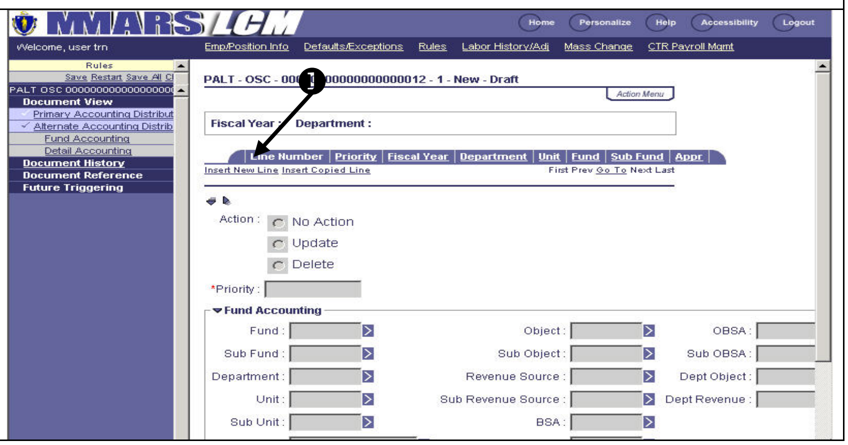
Follow these steps the first time you request an Alternate Account Rule in LCM, or if you do not see any Rule present in the PAYA activity folder in Step 4.

From the LCM Home Page (click the Home link in the Primary Navigation Panel, located in the upper right corner of screen):

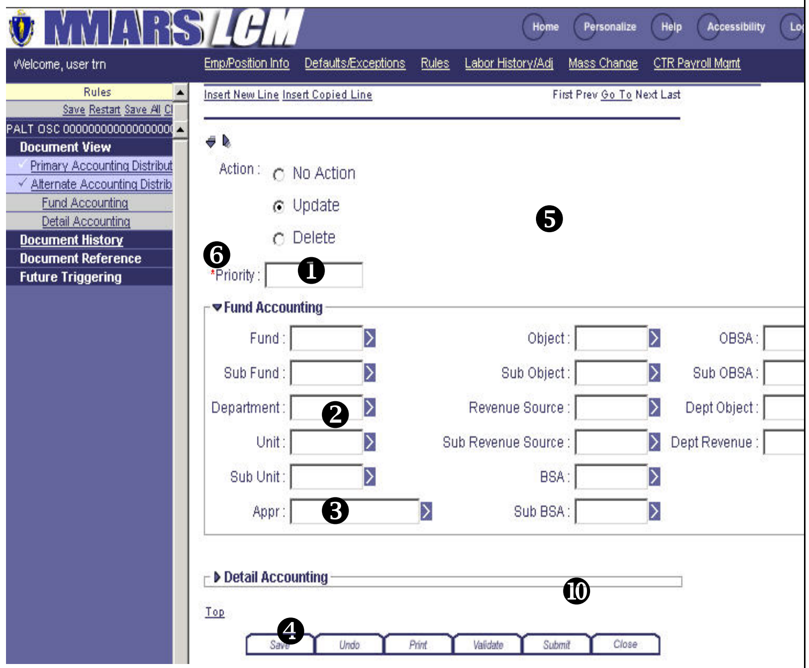
1. Click the **Search** link in the Secondary Navigation Panel (left side of screen).
2. Click the **Document Catalog** link in the Secondary Navigation Panel.
3. Click the **Create** link at the top of the Document Catalog page.
4. Type **PALT** in the **Code** field
5. Type [3 Letter Department Code] in **Dept** field
6. Click the **Auto Numbering** check box
7. Click the **Create** link at the bottom of the Document Catalog page.
8. Skip to **Step 5** in this job aid.

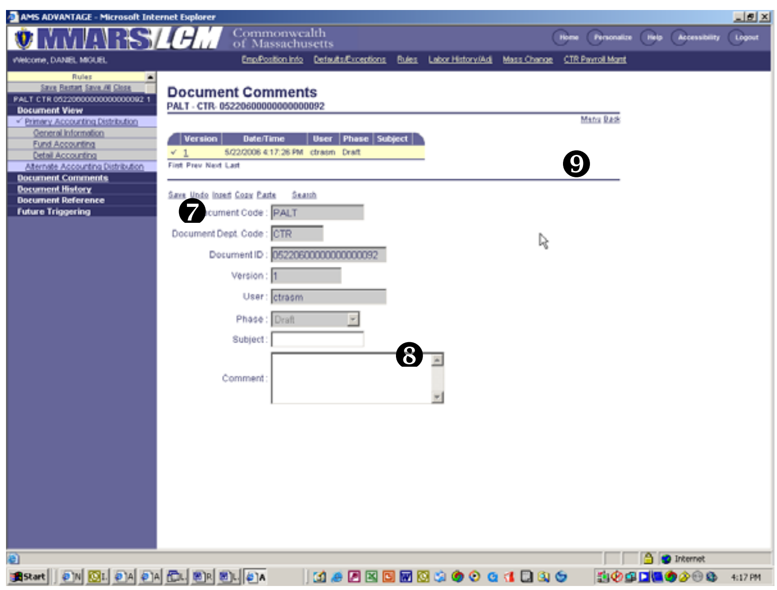
Step 1 - From the **LCM Home Page**	
❶ Click the **Rules** link in the **Business Function Panel.**	
Step 2 - From the **Labor Distribution Rules Workspace**	
❶ Click the **Payroll Alternate Accounting Act Folder (PAYA)** link.	
Step 3 - From the Payroll Alternate Accounting Act Folder (PAYA) **Search Window**	
❶ Type [3 Letter Department code] in the **Department** field ❷ (Optional) Type [4 Digit Unit Code] in **Unit** field ❸ Click **OK**	

Step 4 - From the **Payroll Alternate Accounting Information** (PAYA) table	
❶ Verify there is a default alternate account record in the PAYA for your department. If there is not, an Alternate Account Rule, follow the instructions in the cover page of this job aid to create a PALT document from the Document Catalog. ❷ Click **Create Payroll Alternate Accounting Information link** located on the bottom of the page.	
Step 5 - From the PALT Primary Accounting Distribution section – **General Information** sub-section	
❶ Type [Fiscal Year] in the **Fiscal Year** field ❷ Type [department code] in the **Department** field ❸ Click on **Fund Accounting** link in the Secondary Navigation Panel.	

Step 6 From the PALT Primary Accounting Distribution section – **Fund Accounting** sub-section	
❶ Type [department code] in the **Department** field ❷ Type [appropriation number] in the Appropriation field ❸ Click **Save** button ❹ Click **Alternate Accounting Distribution** link in Secondary Navigation Panel.	
Step 7 - From the PALT Alternate Accounting Distribution section	
❶ Click **Insert New Line** link	

Step 8 - From the PALT **Alternate Accounting Distribution section**





❶ Type **[Priority number]** in the Priority field.

Type "1" in this field for the alternate account you want accessed first, then "2," etc. for each additional alternate account line you add to this section.

❷ Type [department code] in the **Department** field

❸ Type [8 digit appropriation number] in the **Appropriation** field

❹ Click Save

❺ Repeat step 7 From "insert new line" for any additional alternate accounts.

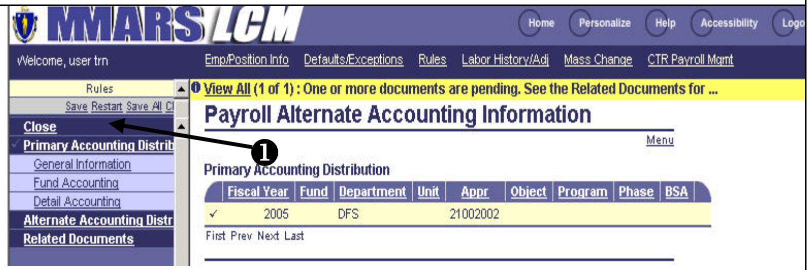
❻ Click the **Document Comment** link, in the **Secondary Navigation Panel,** so that you can enter your **justification/memo** for your rule request**.**

❼ From the **Document Comment** section, click on **Insert.** LCM will automatically plug-in information from the current document in most fields and these cannot be changed.

❽ In the **Subject** field, enter the rule type you are requesting (i.e.: **PALT**) and in the **Comment** field you will enter your **justification/memo** for your rule request, when done hit **Save**. Note that this field can only take 1,500 characters; please use wisely.

❾ Click the **Back** link and LCM will take you back to the **Payroll Alternate Account Distribution Section** of the PALT document (top image of this page).

❿ Click **Submit** Action Button at the bottom of the Page; click **Close** Action Button to close the Document.

Step 9 - From the PALT **Alternate Accounting Distribution section**	
❶ Click the Close link in the Secondary Navigation Panel to close the activity folder.	

View Account Specific Rule in Funds Availability Control Table (FACTR)

This Job Aid shows how to:

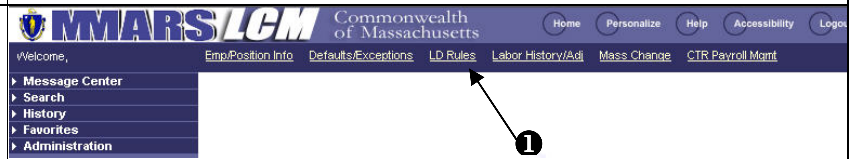
- View approved Account Specific Rule
- Define and State the purpose of the Account Specific Rule

Background:

Funds Availability Control Table (FACTR): is used to designate the Budget Tracking Amounts to which the summarized payroll expense line amounts will be compared to in order to determine if there are sufficient funds available.

Budget Tracking Amounts are the balances or "buckets" that LCM Funds Availability will retrieve from MMARS for each summarized Budget Structure.

NOTE: Refer to the CTR Knowledge Center for additional Policy information.

Step 1 - From the **LCM Home Page**	
❶ Click the **LD Rules** link in the **Business Functions Panel**.	
Step 2 – From the **Rules Workspace**	
❶ Click the **Funds Availability Rules** link in the Secondary Navigation Panel. ❷ Click the **Funds Availability Control Table (FACTR)** link.	
Step 3 – From the Funds Availability Control (FACTR) Table **– Search window**	
❶ Type [4 digit] Fiscal Year in the **Fiscal Year** field. ❷ Type [3 digit] Appropriation Type in **Appropriation Type** field. ❸ Click **Ok**	

Step 4 – From the Funds Availability Control Page

This Sample is of a non-subsidiarized central expense budget.

Term	(General Sub-Section) Description
❶ **Budget Fiscal Year**	The budget fiscal year with which the calendar date is processed. Must be valid on the Fiscal Year Page.
❷ **Appropriation Type**	The type code associated with the appropriation unit. This code groups the appropriation units you defined on the Appropriation Unit page for reporting purposes.
❸ **Appropriation**	The amount authorized by the Legislature for a specific period against which obligations can be incurred and expenditures can be made. An appropriation number identifies each appropriation. The purpose of the appropriation and any other restrictive language is included in the legislation authorizing the appropriation.
❹ **Department**	The MMARS 3-letter department code.
❺ **Object Class**	One of 17 categories being used to classify a type of expenditure (e.g., AA -Salaries Permanent Positions, EE - Administrative Expenses).
❻ **Operand**	This field indicates if multiple budget tracking amounts are associated with the accounting line. If selected, then the **Secondary Budget Tracking Amount** is required.
❼ **Check Funds Availability**	This field indicates whether funds availability edits will be performed. If no Account Specific Rule exists then Funds Availability Control would be taken from the Appropriation Control. Either one of the records could bypass Funds Availability when the box is not checked. If selected, a **Primary Budget Tracking Amount** must be specified.
❽ **AP Period**	If checked, allows you to define a separate Funds Availability Rule during the accounts payable period.
❾ **Encumbrance Reference**	This field indicates if a Payroll Hold encumbrance document is associated with the accounting line.
❿ **Sitewide Indicator**	Not used for Account Specific Control Rules.

Term	(Budget Information Sub-Section) Description
11 **Budget Structure**	The Budget Structure indicates if the appropriation is subsidiarized or non-subs diarized. • Central Subsidiary Expense is for subsidiarized appropriations. • Central Expense is for non-subsidiarized appropriations.
12 **Budget Structure Level**	The Budget Structure Level indicates the lowest level of funds checking for that appropriation. • ApprUnit/Fund/Subfund/Department/ObjCls is for subsidiarized appropriations. • ApprUnit/Fund/Subfund/Department is for non-subsidiarized appropriations. See Central Budget Structure Overview module for more details.
13 **Primary Budget Tracking Amount**	The Primary Budget Tracking Amount is the total amount to date that is available to set aside for spending purposes.
14 **Secondary Budget Tracking Amount**	The Secondary Budget Tracking Amount is the total amount to date that is available to cover payroll expenses.

Department Business Requirement	Rule Type to Request
• ISA • Settlement/Judgment • Terminal Leave • Cross Dept/Reimbursement • Position X in Account Y to Account Z	POAA – Position Specific
• All Positions in Account Y to Account Z	POAA – Account Specific
• Any Position in Any Account to Any Account	POAA – Department Specific
• Event XX to any employee always to Account Y	DEACC – Dept/Unit Specific
• Anytime insufficient Account X to Account Y	PALT – Account Specific

Guidelines for LCM Rules Applications

Position Account	Distribution Account	Approval Guidelines
State 01	State 01	One account's language must refer to the other accounts and each must include personnel **OR** Program must be the same for each account and each account must include personnel.
State 01	Federal 04	Federal Budget includes personnel or administration.
State 01	Bond 02	Bond authorization or account language must include personnel or administration.
State 01	Trust 03	Trust agreement must include personnel or administration.
State 01	Retained Revenue	Retained Revenue account language must include personnel and, when applicable, should refer to the position assigned account.
Federal 04	State 01	State account must be a "match" account and include personnel OR State account language must support the federal program and include personnel.
Federal 04	Federal 04	Federal Budget includes personnel or administration.
Federal 04	Bond 02	Bond authorization or account language must include personnel or administration.
Federal 04	Trust 03	Trust agreement must include personnel or administration.
Bond 02	State 01	One account's language must refer to the other account and each account must include personnel (administration for Bond) OR language must include explicit directives on the use of accounts.
Bond 02	Federal 04	Federal Budget includes personnel or administration.
Bond 02	Bond 02	Bond authorization or account language must include personnel or administration.
Bond 02	Trust 03	Trust agreement must include personnel or administration.
Trust 03	State 01	State account's language must refer to the trust account and each account must include personnel.
Trust 03	Federal 04	Federal Budget includes personnel or administration.
Trust 03	Bond 02	Bond authorization or account language must include personnel or administration.
Trust 03	Trust 03	Trust agreement must include personnel or administration.

Note: If an employee is paid 50% or greater from one account, this employee should be appointed (hired) into a position in that account.